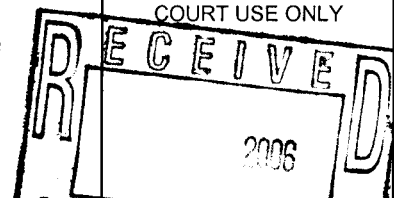
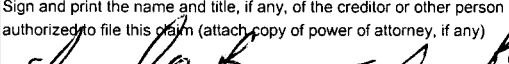


FORM B10 (Official Form 10)(Rev.04/04)

<b>United States Bankruptcy Court</b> <u>Southern</u> District of <u>New York</u>		<b>First Amended PROOF OF CLAIM</b>  Chapter 11
In re (Name of Debtor)  <b>Delphi Diesel Systems Corp.</b>	Case Number  <b>05-44612 (RDD)</b>	
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503		
Name of Creditor (The person or other entity to whom the debtor owes money or property)  <b>U.S. Customs and Border Protection</b>	<div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars   <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case.   <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court                         </div> <div style="text-align: right;"> <input checked="" type="checkbox"/> <b>Date Stamped Copy Returned</b>  <input checked="" type="checkbox"/> <b>No self addressed stamped envelope</b>  <input checked="" type="checkbox"/> <b>No copy to return</b> </div> </div>	
Name and Addresses Where Notices Should be Sent  <b>6650 Telecom Drive P.O. Box 68911 Indianapolis, In 46268</b>	<b>Received</b>  <b>AUG 21 2006</b>  <b>Kurtzman Carson</b> THIS SPACE IS FOR COURT USE ONLY	
Telephone No. <b>1-800-743-3333(relay); 317-298-1501</b>	ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR:  <b>38-3505001</b>	
Check here if this claim: <u>X</u> replaces <u>amends</u> a previously filed claim, dated: <u>May 1, 2006</u>		
<b>1. BASIS FOR CLAIM:</b> <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Goods sold  <input type="checkbox"/> Services performed  <input type="checkbox"/> Money loaned  <input type="checkbox"/> Personal injury/wrongful death  <input checked="" type="checkbox"/> Taxes and duties per 11 U.S.C. § 507(a)(8)(F)  <input checked="" type="checkbox"/> Other      <u>Unliquidated/contingent duties, fees and other charges</u> </div> <div> <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a)  <input type="checkbox"/> Wages, salaries, and compensation (Fill out below)                      Last four digits of SS# _____                      Unpaid compensation for services performed from _____ (date) to _____ (date)                 </div> </div>		
<b>2. DATE DEBT WAS INCURRED</b> <b>Please See Attached</b>	<b>3. IF COURT JUDGMENT, DATE OBTAINED</b>	
<b>4. Total Amount of Claim at Time Case Filed:</b> _____ (secured)      _____ (unsecured) <u>unliq/cont</u> (priority) <u>unliq/cont</u> (Total)		
If all or part of your claim is secured or entitled to priority, also complete item 5 or 7 below <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or other additional charges.		
<b>5. Secured Claim</b> <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff) Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other (Describe briefly) _____  Value of Collateral: _____  Amount of arrearage and other charges <u>at time case filed</u> included in secured claim above, if any _____	<b>7. Unsecured Priority Claim.</b> <input checked="" type="checkbox"/> Check if you have an unsecured priority claim Amount entitled to priority <u>unliquidated/contingent</u> Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$4,925)*, earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507 (a)(3). <input type="checkbox"/> Contributions to an employee benefit plan-11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family or household use-11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child-11 U.S.C. § 507 (a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units-11 U.S.C. § 507(a)(8)(F). <input type="checkbox"/> Other-Specify applicable paragraph of 11 U.S.C. § 507(a) _____ * Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.	
<b>6. Unsecured Nonpriority Claim</b> <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or c) none or only part of your claim is entitled to priority.		
<b>8. CREDITS:</b> The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. Please see attached statement labeled Attachment A.		THIS SPACE IS FOR COURT USE ONLY
<b>9. SUPPORTING DOCUMENTS:</b> Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
<b>10. Date-Stamped Copy:</b> To received an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		
Date  <b>AUG 10 2006</b>	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any)   <b>Robert B. Hamilton, Jr.</b> Director, Revenue Division	

Attachment A

This claim reflects the known liability of the debtor to this agency of the United States. The United States reserves the right to amend this claim to assert subsequently discovered liabilities. This agency holds subject to setoff against this claim a debt owed to the debtor of \$0.00 The identification of any sums held subject to setoff is without prejudice to any other right under 11 U.S.C. § 553 to set off, against this claim, debts owed to debtor by this or any other federal agency.

SUMMARY SHEET - PROOF OF CLAIM  
U.S. BANKRUPTCY COURT Southern DISTRICT OF New York

Debtor: Delphi Diesel Systems Corp. Case No: 05-44612 (RDD)

The claim(s) for this debtor consist of:

**SECURED**

**AMOUNT**

Supplemental duty bills	_____
Inspectional charges	_____
Debit Vouchers	_____
Fines & Penalties	_____
other: _____	_____
<b>TOTAL</b>	<b>\$0.00</b>

**UNSECURED NON-PRIORITY**

Merchandise Processing Fees	_____
Inspectional charges	_____
Debit Vouchers	_____
Fines & Penalties	_____
other: _____	_____
<b>TOTAL</b>	<b>\$0.00</b>

**PRIORITY**

Supplemental duty bills	_____
Inspectional charges	_____
Debit Vouchers	_____
Fines & Penalties	_____
other: _____	_____
<b>TOTAL</b>	<b>\$0.00 + unliq/cont</b>

**GRAND TOTAL**

**\$0.00 + unliq/cont**

There are 67 **unliquidated pre-petition entries** which may liquidate with duty, fees, or other charges due the U.S. Customs and Border Protection per 19 C.F.R. § 159.1 thru 159.58.

Delphi Diesel Systems Corp.

**UNLIQUIDATED ENTRIES**

	Entry Number	Entry Date	Port
1	016-15652649	May 24, 2004	Detroit Metro Airport, MI
2	336-23968537	July 6, 2005	Detroit Metro Airport, MI
3	336-23968578	July 6, 2005	Detroit Metro Airport, MI
4	336-21952269	July 10, 2005	CHICAGO, IL
5	336-23967125	July 11, 2005	Detroit Metro Airport, MI
6	336-73400753	July 11, 2005	Detroit Metro Airport, MI
7	016-15732318	July 11, 2005	Detroit Metro Airport, MI
8	336-21952376	July 12, 2005	CHICAGO, IL
9	336-23968529	July 13, 2005	Detroit Metro Airport, MI
10	336-73400720	July 13, 2005	Detroit Metro Airport, MI
11	016-15733357	July 15, 2005	Detroit Metro Airport, MI
12	336-73400845	July 18, 2005	Detroit Metro Airport, MI
13	336-73401561	July 18, 2005	Detroit Metro Airport, MI
14	336-22011198	July 19, 2005	CHICAGO, IL
15	336-73403948	July 19, 2005	Detroit Metro Airport, MI
16	336-30887118	July 21, 2005	SAN FRANCISCO, CA
17	336-30887126	July 21, 2005	SAN FRANCISCO, CA
18	336-28773700	July 22, 2005	Philadelphia Int'l Airport, PA
19	336-22011362	July 24, 2005	CHICAGO, IL
20	336-73404037	July 25, 2005	Detroit Metro Airport, MI
21	016-15734488	July 25, 2005	Detroit Metro Airport, MI
22	016-15735535	July 28, 2005	Detroit Metro Airport, MI
23	336-22011537	August 1, 2005	CHICAGO, IL
24	336-73407105	August 2, 2005	Detroit Metro Airport, MI
25	336-73407089	August 5, 2005	Detroit Metro Airport, MI
26	336-73410117	August 8, 2005	Detroit Metro Airport, MI
27	016-15737036	August 8, 2005	Detroit Metro Airport, MI
28	016-10911552	August 9, 2005	Detroit Metro Airport, MI
29	336-22062092	August 10, 2005	CHICAGO, IL
30	016-15737630	August 12, 2005	Detroit Metro Airport, MI
31	336-22062159	August 14, 2005	CHICAGO, IL
32	336-28774328	August 17, 2005	PHILADELPHIA, PA
33	336-73413285	August 18, 2005	Detroit Metro Airport, MI
34	336-22011727	August 21, 2005	CHICAGO, IL
35	336-29707665	August 23, 2005	LOS ANGELES, CA
36	336-73408996	August 23, 2005	Detroit Metro Airport, MI
37	336-22062639	August 29, 2005	CHICAGO, IL
38	336-73415199	August 29, 2005	Detroit Metro Airport, MI
39	336-73415223	August 30, 2005	Detroit Metro Airport, MI
40	336-73415280	August 30, 2005	Detroit Metro Airport, MI
41	016-15740402	September 2, 2005	Detroit Metro Airport, MI
42	336-22099789	September 6, 2005	CHICAGO, IL
43	336-29718944	September 7, 2005	LOS ANGELES, CA
44	336-29718951	September 7, 2005	LOS ANGELES, CA
45	336-22119421	September 8, 2005	CHICAGO, IL

Delphi Diesel Systems Corp.

**UNLIQUIDATED ENTRIES**

	Entry Number	Entry Date	Port
46	336-73418367	September 8, 2005	Detroit Metro Airport, MI
47	336-30879263	September 9, 2005	San Francisco Int'l Airport, CA
48	336-30905993	September 9, 2005	SAN FRANCISCO, CA
49	336-22119439	September 12, 2005	CHICAGO, IL
50	336-73419159	September 12, 2005	Detroit Metro Airport, MI
51	336-73419183	September 12, 2005	Detroit Metro Airport, MI
52	016-15742218	September 12, 2005	Detroit Metro Airport, MI
53	336-30905829	September 13, 2005	San Francisco Int'l Airport, CA
54	336-73419126	September 13, 2005	Detroit Metro Airport, MI
55	336-22119637	September 16, 2005	CHICAGO, IL
56	016-15743141	September 19, 2005	Detroit Metro Airport, MI
57	336-73427582	September 20, 2005	Detroit Metro Airport, MI
58	336-30910506	September 21, 2005	SAN FRANCISCO, CA
59	016-15743786	September 22, 2005	Detroit Metro Airport, MI
60	016-15744388	September 26, 2005	Detroit Metro Airport, MI
61	336-22139007	September 27, 2005	CHICAGO, IL
62	336-73425644	September 27, 2005	Detroit Metro Airport, MI
63	336-73427954	September 28, 2005	Detroit Metro Airport, MI
64	016-15745351	October 3, 2005	Detroit Metro Airport, MI
65	336-22162785	October 4, 2005	CHICAGO, IL
66	336-73430008	October 5, 2005	Detroit Metro Airport, MI
67	016-15745971	October 6, 2005	Detroit Metro Airport, MI

6650 Telecom Drive  
Indianapolis, IN 46278



**U.S. Customs and  
Border Protection**

AUG 10 2006

Clerk of the U.S. Bankruptcy Court  
Southern District of New York  
Delphi Corporation Claim Docketing Center  
P.O. Box 5058  
Bowling Green Station  
New York, New York 10274

Re: Delphi Mechatronic Systems, Inc.  
Case Number: 05-44567 (RDD)

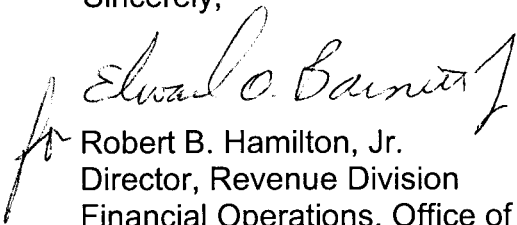
Delphi Diesel Systems Corp.  
Case Number: 05-44612 (RDD)

Dear Sir or Madam:

Enclosed are our First Amended Proofs of Claim for the above referenced bankruptcy cases. Please file the claims and return a file-marked copy of each claim in the accompanying self-addressed, stamped envelope.

If you have any questions regarding this case, please make immediate contact with Scott Vrooman at relay number 1-800-743-3333 and then tell agent to dial 317-298-1501.

Sincerely,

A handwritten signature in cursive script, appearing to read "Robert B. Hamilton, Jr.", written in dark ink.

Robert B. Hamilton, Jr.  
Director, Revenue Division  
Financial Operations, Office of Finance  
U.S. Customs and Border Protection

Enclosures